

2008 Annual Report

Michigan State Tax  
Commission

February 2, 2009



## About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. The Commission provides assistance, advice and counsel to the assessing officers of the state as deemed necessary and essential in the proper administration of the laws governing the assessment and levying of property taxes. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

## Summary of Primary Responsibilities

With the primary objective of the Commission being the fair and consistent administration of the property tax laws of the state, the work of the Commission encompasses a variety of functions and involves direct interaction with all 83 Michigan counties and the townships and cities within each county. The following summarizes key components of the work of the Commission.

### ➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff of the Bureau of Local Government Services, Assessment and Certification Division, after assembling, reviewing and analyzing statistical projections, summaries, property descriptions, and other data received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

### ➤ Assessment of State Assessed Properties

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, telegraph, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

Public Act 513 of 2004 provided that, starting in 2005, the State Tax Commission shall provide a report to local governmental of Taxable Values of certain purchased lands owned by the Department of Natural Resources. This changed from the former requirement to provide the true cash values of those properties. The valuations certified by the Commission include recreational lands, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on "swamp tax" lands; a specific tax is paid on these lands.

➤ **Administrative, Certification, and Information Services**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.
- ❖ The State Tax Commission Advisory Group was created in 2002 to review and provide input on proposed bulletins, rules, guidelines and other interpretive documents. The composition of the Group was revised in 2007 in order to provide more input. The Advisory Group now consists of: Chairman of the State Tax Commission, Chairperson of the State Assessors Board, one individual representing each of the following organizations: Michigan Assessor's Association, Michigan Equalization Directors Association, Michigan Townships Association, Assessment and Certification Division staff and one individual selected by the Chairman to represent audit firms, legal firms or business tax departments.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. Complaints may be assigned to staff to review for any improper or illegal activities or actions by any assessing unit in the state. Following a review, a report is provided to the Commission to mandate and oversee necessary corrective action.

- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute including investigation and arbitration of classification appeals, administration of the Tax Increment Finance Act, and review and approval or denial of applications for any of the statutory exemption programs such as Air Pollution Control, Water Pollution Control, etc.

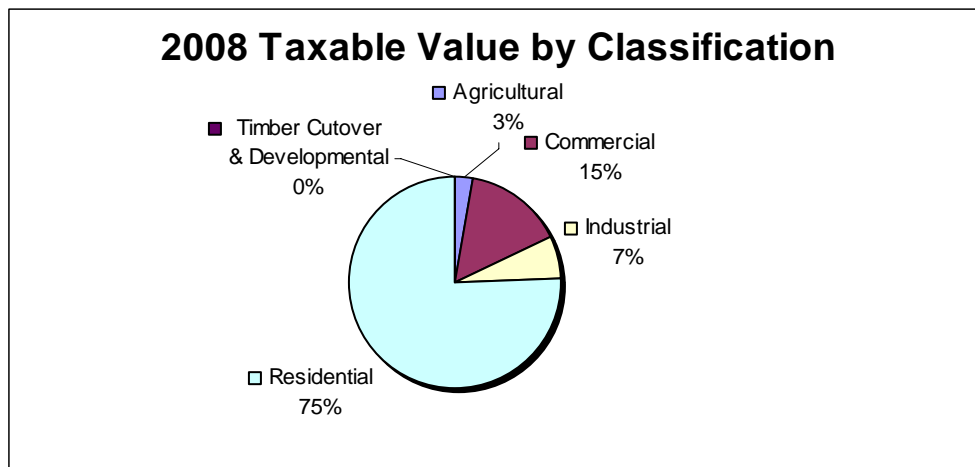
# 2008 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session 12 times during calendar year 2008. The Commission follows the requirements of the Open Meetings Act relating to meetings held by public bodies. The agenda and minutes for each meeting are on the Commission Web page at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

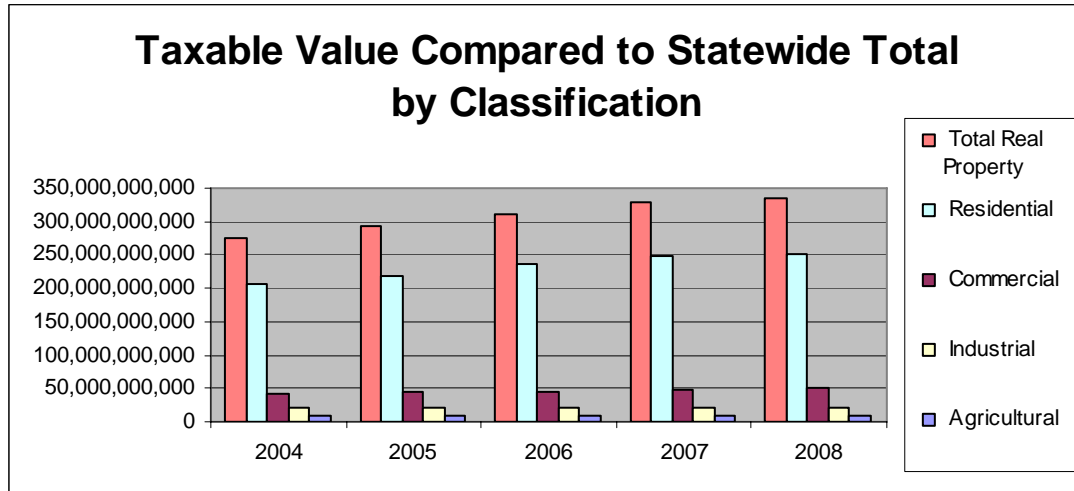
## ✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2008 state equalized valuations for each property classification by county (Appendix 3) on May 27, 2008, as required by MCL 209.4. The total statewide summary is provided in the table below.

<b>2008 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$18,369,467,555	\$8,937,131,620
Commercial	\$63,509,675,879	\$50,977,967,234
Industrial	\$25,230,786,539	\$22,019,304,087
Residential	\$311,300,442,322	\$252,177,036,720
Timber - Cutover	\$355,783,722	\$137,108,280
Developmental	\$659,737,288	\$299,812,166
<b>Total Real Property</b>	<b>\$419,425,893,305</b>	<b>\$334,548,360,107</b>
<b>Total Personal Property</b>	<b>\$28,713,647,396</b>	<b>\$28,647,312,034</b>
<b>Total Real &amp; Personal Property</b>	<b>\$448,139,540,701</b>	<b>\$363,195,672,141</b>

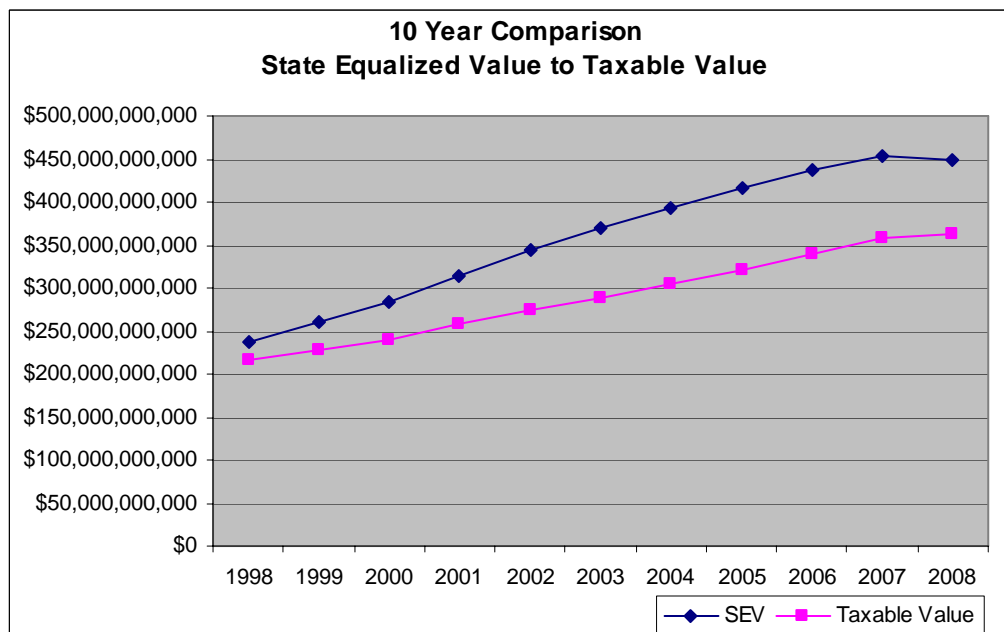


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs. The following graph depicts the growing divergence between taxable value and state equalized value.



The following table provides the total state wide annual tax levy based on taxable valuation for the last five years.

Year	Taxable Valuation	Total Tax Levied
2004	\$304,697,456,310	\$12,190,159,841
2005	\$321,859,050,427	\$12,827,379,130
2006	\$340,545,761,049	\$13,598,087,169
2007	\$357,297,813,947	\$14,254,167,244
2008	\$363,195,672,141	Available March 2009

✓ **Assessment of State Assessed Properties for State Board of Assessors**

As required by MCL 207.1 - 207.21, the Commission adopted the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on almost 9,400 petitions regarding omitted or incorrectly reported real and personal property in 2008. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2004	2005	2006	2007	2008
<b>Non-Concurrence</b>	1349	2169	2939	1586	1284
<b>Concurrence</b>	2032	2347	1901	1616	1092
<b>Dismissed</b>				2190	
<b>City of Detroit</b>					7010
<b>Total</b>	<b>3549</b>	<b>4516</b>	<b>4840</b>	<b>5392</b>	<b>9386</b>

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor  
 Concurrence = property owner/taxpayer agreed with local assessor  
 The Commission dismissed a significant number of petitions in 2007 related to Utility Appeals  
 The City of Detroit filed 6,263 petitions to remove property from the roll that should not be assessed and a significant number of petitions to add property to the roll that has not been assessed.

The actions taken by the Commission on petitions involving omitted or incorrectly reported real or personal property have resulted in considerable net increases in taxable valuation being added to the property tax assessment rolls statewide.

Year	State Wide Increase In Taxable Valuation
2004	\$236,804,108
2005	\$415,509,296
2006	\$341,432,810
2007	\$489,573,127
2008	\$207,958,203
<b>Total</b>	<b>\$ 1,691,277,544</b>

✓ **Administrative, Certification, and Information Services**

1. The Commission issued 14 Bulletins in 2008, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2008 Commission Bulletins, including title and subject matter.
2. In 2008, the Commission formally referred seven complaints concerning assessment practices in various cities, townships and counties to field staff for review. Numerous other complaints were handled administratively therefore reducing the time to respond and close complaints.
3. Occasionally, the Commission must assume the jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2008, the Commission assumed jurisdiction of the roll for 12 local units.

The Commission assumed jurisdiction of the assessment roll for Adams Township Arenac County and Comins Township Oscoda County because of failed reappraisals; the Commission had jurisdiction of the 2006 rolls for both of these units and had ordered reappraisals. They assumed jurisdiction of the rolls for Whitefish Township Chippewa County and the City of Saugatuck Allegan County due to errors made by the Board of Review. They assumed jurisdiction of the rolls for Stanton Township Houghton County, Hope Township Barry County, Pine Grove Township Van Buren County, Melrose Township Charlevoix County, New Buffalo Township Berrien County, Branch Township Mason County and Emerson Township Gratiot County for failure of the Townships to complete corrective action due to a complaint or failed 14-point review. Finally, they assumed jurisdiction of the roll for Hendricks Township Mackinac County for failure of a 14-point review and lack of certification of the assessment roll.

4. As provided by MCL 211.34c, in 2008 the Commission received 371 petitions of appeal property classifications from property owners or local assessors. Of the 371 petitions filed, 53 were withdrawn or invalid due to no appeal to the Board of Review. The significant increase in number of petitions filed is related to the enactment of the Michigan Business Tax which provides a larger reduction in personal property tax for those parcels classified as industrial personal.

Year	Number of Classification Appeals Received	Number of Classifications Changed
2004	108	12
2005	98	28
2006	148	77
2007	119	51
2008	371	169



5. In 2007, the Commission formed a Committee to review the 14-point review and to make recommendations in three areas: format, follow up reviews and selection of units for the review. The Committee's recommendations to revise the format and conduct a three prong pilot program were accepted by the Commission at their December 20, 2007 meeting and implemented during 2008. The three prong pilot program consists of the following:

First, local units in six counties were required to submit a statement certified by the assessor and supervisor that they are maintaining certain documents. Those documents, identified by the Committee, are essential to proper assessing.

Second, the Commission selected three of the six counties that submitted certification statements and asked that field staff conduct a mini review of the 3 major components, land values and their calculations, ECF's and their calculations, and the database to determine if the appraisal record cards are up to date and to check for overrides. The results of these mini reviews were presented to the Commission at their December 10, 2008 meeting with 30% of the units failing the mini-review. The Commission has ordered a full follow up review during 2009 for any unit that failed the mini review.

Finally, funding was identified for a contract mini review program in the two of the three remaining counties. The results of these reviews are due in late January 2009. The mini reviews in the third county are being conducted by County Equalization Department

6. Issuance of Certified Personal Property Examiner certificates (MCL 211.22a) is an on-going annual process. The Commission issues or renews a certificate upon verification of the individual's qualifications. Certificates are valid for 5 years and are based on the state's fiscal year - October 1 thru September 30.

<b>Fiscal Year (10/1 through 9/30)</b>	<b>Number of Certified Personal Property Examiner Certificates Renewed or Issued</b>
2003-2004	370
2004-2005	288
2005-2006	200
2006-2007	147
2007-2008	283

7. As provided by various Public Acts, the Commission received and reviewed applications for each of the statutory exemption programs in 2008. Staff reviews the applications and make recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted					
Type of Certificate	2004	2005	2006	2007	2008
Industrial Facility Exemptions	654	691	713	697	625
Air Pollution Control Exemptions	101	56	34	74	93
Water Pollution Control Exemptions	182	129	138	122	302
Obsolete Property Rehabilitation	34	46	47	29	25
Personal Property Exemptions	15	21	21	45	26
Neighborhood Enterprise New & Rehab	303	544	646	815	322
Neighborhood Enterprise Homestead			2227	3807	22
Commercial Rehabilitation				4	0
<b>Total</b>	1289	1487	3826	5593	1415

**STATE TAX COMMISSION  
2008 ANNUAL REPORT**

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## APPENDIX 1

### Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and also administers related functions as follows:

1. Air Pollution Control Exemptions - Act 250, P.A. 1965, as amended.
2. Water Pollution Control Exemptions - Act 222, P.A. 1974, as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions - Act 135, P.A. 1976.
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 116, P.A. 1974, as amended.
8. Utility Assessments and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 91, P.A. 1925.
10. Mining Assessments - Act 66, P.A. 1963.
11. Personal Property Examiner Certification - Act 40, P.A. 1969.
12. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
13. Single Business Tax - Inventory Reimbursement - Act 228, P.A. 1975, as amended.
14. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 85, P.A. 1984.
15. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
16. Renaissance Zones.
17. Downtown Development Authority - Act 197, P.A. 1975.
18. Tax Increment Finance Authority - Act 450, P.A. 1980.
19. Local Development Finance Authority - Act 281, P.A. 1986.
20. Technology Park Districts - Act 385, P.A. 1984.
21. Review of Appraisals of Tax-Reverted State Lands - Act 60, P.A. 1995.
22. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.

## **APPENDIX 2**

### **Members of the State Tax Commission**

#### **Robert H. Naftaly**

Robert H. Naftaly has served as Chairperson of the State Tax Commission since May 9, 2003. Mr. Naftaly is the retired President and CEO of PPOM, an independent operating subsidiary of Blue Cross Blue Shield of Michigan (BCBSM). He also served as the Chief Operating Officer of BCBSM and, prior to that, as Vice President and General Auditor of Detroit Edison. Mr. Naftaly also served as Director of the Michigan Department of Management and Budget. Mr. Naftaly is a Certified Public Accountant.

#### **Douglas B. Roberts**

Douglas B. Roberts has served as a member of the State Tax Commission since January 1, 2003. Dr. Roberts has served as Director of the Office of State Employer, as both Deputy Director and Acting Director of the Department of Management and Budget, as Deputy Superintendent of Public Instruction, Director of the Senate Fiscal Agency, and as State Treasurer. Dr. Roberts received both his doctorate and master's degrees from Michigan State University.

#### **Frederick Morgan**

Frederick Morgan has served as a member of the State Tax Commission since January 24, 2006. Mr. Morgan has served a Chief Judge of the Michigan Tax Tribunal and as Chief Assessor for the City of Detroit. He also served as Midwest Director of Appeals for Myles Hoffert and Associates and as Head of Major Tax Appeals for Wayne County. Mr. Morgan received his business degree from the University of Detroit. Mr. Morgan is a Michigan Certified Assessment Evaluator Level IV.

## 2008 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber-Cutover	Developmental	Total Real Property	Total Personal	Total Real & Personal
Alcona	\$48,201,400	\$35,991,600	\$12,102,100	\$966,698,472	\$0	\$0	\$1,062,993,572	\$29,179,400	\$1,092,172,972
Anger	\$6,663,500	\$38,341,820	\$10,529,800	\$405,538,130	\$55,600	\$0	\$461,128,850	\$24,756,460	\$485,885,310
Alegan	\$645,236,989	\$523,822,379	\$233,556,593	\$4,114,844,311	\$0	\$23,615,930	\$5,541,076,202	\$344,568,542	\$5,885,644,744
Apena	\$125,308,000	\$132,441,700	\$36,478,700	\$824,634,800	\$27,717,200	\$0	\$1,146,580,400	\$79,234,273	\$1,225,814,673
Antrim	\$113,918,000	\$108,892,800	\$9,483,700	\$2,443,067,926	\$0	\$0	\$2,675,362,426	\$79,540,650	\$2,754,903,076
Arenac	\$94,019,297	\$54,951,088	\$9,256,336	\$589,604,535	\$0	\$7,325,600	\$755,156,856	\$29,743,466	\$784,900,322
Baraga	\$9,907,932	\$19,321,258	\$16,497,056	\$245,200,249	\$32,990,026	\$0	\$323,916,521	\$21,248,584	\$345,165,105
Barry	\$305,880,328	\$151,484,284	\$59,512,254	\$2,071,916,515	\$0	\$3,502,300	\$2,592,295,681	\$83,674,329	\$2,675,970,010
Bay	\$267,872,070	\$439,016,430	\$314,249,300	\$2,206,972,236	\$0	\$1,688,850	\$3,229,798,886	\$263,457,400	\$3,493,256,286
Benzie	\$36,506,700	\$105,514,100	\$6,838,564	\$1,579,542,254	\$1,450,100	\$0	\$1,729,851,718	\$31,586,100	\$1,761,437,818
Berrien	\$535,122,770	\$890,779,787	\$870,650,483	\$6,582,161,479	\$0	\$0	\$8,878,714,519	\$400,308,949	\$9,279,023,468
Branch	\$413,436,757	\$178,598,905	\$35,042,969	\$1,073,587,135	\$0	\$2,279,940	\$1,702,945,706	\$120,809,925	\$1,823,755,631
Calhoun	\$379,918,268	\$577,469,693	\$208,094,591	\$2,876,423,334	\$0	\$3,731,940	\$4,045,637,826	\$507,541,071	\$4,553,178,897
Cass	\$404,244,833	\$94,856,009	\$42,694,280	\$1,990,194,688	\$0	\$0	\$2,531,989,810	\$105,020,739	\$2,637,010,549
Charlevoix	\$75,012,400	\$198,010,697	\$45,562,900	\$2,696,816,898	\$1,373,700	\$0	\$3,016,776,595	\$106,954,158	\$3,123,730,753
Cheboygan	\$46,441,700	\$212,973,248	\$7,448,000	\$1,839,747,372	\$3,993,800	\$6,871,200	\$2,117,475,320	\$47,384,795	\$2,164,860,115
Chippewa	\$54,648,700	\$150,195,509	\$19,846,700	\$1,076,007,514	\$0	\$0	\$1,300,698,423	\$57,113,680	\$1,357,812,103
Care	\$79,142,640	\$92,964,320	\$13,825,933	\$1,137,813,410	\$0	\$0	\$1,323,746,303	\$105,445,416	\$1,429,191,719
Clinton	\$580,477,201	\$362,035,175	\$54,219,616	\$2,199,578,897	\$0	\$47,540,382	\$3,243,851,271	\$121,731,551	\$3,365,582,822
Crawford	\$120,600	\$59,601,600	\$36,974,100	\$621,268,350	\$1,647,200	\$1,012,200	\$720,624,050	\$54,872,080	\$775,496,130
Delta	\$39,874,506	\$137,069,826	\$47,369,422	\$998,125,321	\$122,150	\$153,398	\$1,222,714,623	\$166,231,749	\$1,388,946,372
Dickinson	\$18,657,400	\$133,135,413	\$99,000,500	\$594,812,930	\$29,847,750	\$0	\$875,453,993	\$168,944,706	\$1,044,398,699
Eaton	\$430,943,794	\$662,012,801	\$193,853,906	\$2,792,451,563	\$0	\$24,434,700	\$4,103,696,764	\$250,875,801	\$4,354,572,565
Emmet	\$53,680,700	\$409,971,943	\$28,678,805	\$3,380,969,057	\$0	\$5,355,600	\$3,878,656,105	\$101,765,839	\$3,980,421,944
Genesee	\$192,364,536	\$2,497,268,231	\$509,451,997	\$9,682,594,609	\$0	\$9,208,000	\$12,890,887,373	\$808,111,799	\$13,698,999,172
Gladwin	\$87,880,601	\$55,595,700	\$10,575,750	\$1,105,745,038	\$0	\$0	\$1,259,797,089	\$34,087,752	\$1,293,884,841
Gogebic	\$847,058	\$50,091,729	\$8,617,871	\$546,002,070	\$30,732,056	\$0	\$636,290,784	\$58,773,565	\$695,064,349
Grand Traverse	\$159,249,550	\$1,134,609,818	\$95,909,630	\$4,342,963,319	\$0	\$358,031	\$5,733,090,348	\$251,468,812	\$5,984,559,160
Gratiot	\$433,972,858	\$114,604,435	\$30,481,628	\$611,327,039	\$0	\$0	\$1,190,385,960	\$75,406,795	\$1,265,792,755
Hillsdale	\$464,930,642	\$117,073,488	\$39,283,092	\$1,124,531,019	\$0	\$2,499,160	\$1,748,317,401	\$100,701,576	\$1,849,018,977
Houghton	\$17,082,591	\$127,853,523	\$10,612,858	\$759,514,146	\$28,006,446	\$6,393,760	\$949,463,324	\$45,163,707	\$994,627,031
Huron	\$706,362,360	\$141,049,558	\$42,712,432	\$1,194,525,200	\$0	\$0	\$2,084,649,550	\$92,602,700	\$2,177,252,250
Ingham	\$439,751,199	\$2,149,846,816	\$208,129,120	\$6,268,546,593	\$0	\$6,376,150	\$9,072,649,878	\$495,460,517	\$9,568,110,395
Ionia	\$492,715,891	\$181,957,726	\$36,134,968	\$1,291,970,000	\$0	\$7,152,112	\$2,009,930,697	\$111,585,415	\$2,121,516,112
Iscro	\$61,325,900	\$116,108,800	\$30,592,500	\$1,246,731,600	\$3,322,900	\$6,331,400	\$1,464,413,100	\$59,693,500	\$1,524,106,600
Iron	\$18,092,256	\$39,436,436	\$29,542,024	\$490,078,417	\$62,111,852	\$0	\$639,260,985	\$56,509,722	\$695,770,707
Isabella	\$319,645,717	\$421,490,958	\$44,845,186	\$1,263,473,927	\$0	\$21,767,300	\$2,071,223,088	\$118,716,860	\$2,189,939,948

**2008 State Equalized Valuations by County and Classification**

**Appendix 3**

County	Agricultural	Commercial	Industrial	Residential	Timber-Cutover	Developmental	Total Real Property	Total Personal	Total Real & Personal
Jackson	\$421,026,171	\$826,956,339	\$266,374,675	\$4,058,937,283	\$0	\$22,263,380	\$5,595,557,848	\$367,335,806	\$5,962,893,654
Kalamazoo	\$222,094,495	\$1,766,531,482	\$513,496,587	\$6,310,592,521	\$0	\$0	\$8,812,715,085	\$876,103,736	\$9,688,818,821
Kalkaska	\$29,816,700	\$61,795,200	\$10,646,300	\$834,147,546	\$1,160,100	\$0	\$937,565,846	\$116,706,463	\$1,054,272,309
Leont	\$310,324,700	\$4,629,371,200	\$1,833,563,600	\$15,640,329,575	\$0	\$0	\$22,413,589,075	\$1,882,659,100	\$24,296,248,175
Leweenaw	\$54,316	\$9,056,659	\$0	\$185,137,307	\$1,248,740	\$0	\$195,497,022	\$3,149,709	\$198,646,731
Lake	\$37,006,900	\$36,991,150	\$1,024,350	\$668,070,239	\$11,310,000	\$0	\$754,402,639	\$15,858,866	\$770,261,505
Lapeer	\$517,647,550	\$354,253,141	\$102,602,234	\$3,109,529,326	\$0	\$18,255,400	\$4,102,287,651	\$190,091,879	\$4,292,379,530
Leelanau	\$184,918,742	\$196,280,313	\$7,528,493	\$3,539,814,237	\$0	\$0	\$3,928,541,785	\$41,269,878	\$3,969,811,663
Lenawee	\$678,423,100	\$488,423,800	\$104,464,700	\$2,794,899,700	\$0	\$10,635,700	\$4,076,847,000	\$265,774,500	\$4,342,621,500
Livingston	\$315,909,907	\$1,120,668,947	\$425,620,762	\$8,232,139,411	\$0	\$0	\$10,094,339,027	\$493,154,707	\$10,587,493,734
Luce	\$4,112,250	\$17,553,900	\$2,488,900	\$235,790,050	\$528,100	\$0	\$260,473,200	\$11,370,641	\$271,843,841
MacKinnac	\$14,662,540	\$224,572,985	\$17,874,784	\$982,577,969	\$10,962,962	\$0	\$1,250,651,240	\$93,788,260	\$1,344,439,500
Macomb	\$274,991,972	\$4,924,851,225	\$2,488,333,294	\$25,985,673,360	\$0	\$126,015,242	\$33,799,865,093	\$2,603,958,259	\$36,403,823,352
Manistee	\$53,439,500	\$114,637,000	\$67,208,400	\$1,268,800,570	\$212,700	\$0	\$1,504,298,170	\$107,901,030	\$1,612,199,200
Marquette	\$9,871,950	\$347,123,038	\$116,665,100	\$1,830,341,757	\$55,717,100	\$0	\$2,359,718,945	\$118,879,771	\$2,478,598,716
Mason	\$93,846,100	\$191,284,600	\$321,225,100	\$1,290,464,100	\$0	\$0	\$1,896,819,900	\$92,621,239	\$1,989,441,139
Mecosta	\$206,762,700	\$163,201,600	\$25,630,100	\$1,209,017,657	\$0	\$0	\$1,604,612,057	\$115,082,977	\$1,719,695,034
Menominee	\$90,371,930	\$62,862,715	\$30,557,355	\$708,025,167	\$0	\$0	\$891,817,167	\$55,784,003	\$947,601,170
Midland	\$118,391,270	\$344,075,300	\$445,603,300	\$2,207,061,667	\$4,821,500	\$0	\$3,119,953,037	\$477,799,150	\$3,597,752,187
Missaukee	\$108,702,300	\$32,336,600	\$13,116,500	\$573,516,800	\$0	\$0	\$727,672,200	\$46,395,433	\$774,067,633
Monroe	\$476,286,771	\$857,244,793	\$1,054,430,386	\$4,482,849,346	\$0	\$47,840,711	\$6,918,652,007	\$500,748,371	\$7,419,400,378
Montcalm	\$354,462,400	\$201,947,700	\$96,096,356	\$1,563,363,421	\$0	\$1,574,500	\$2,217,444,377	\$137,200,310	\$2,354,644,687
Montmorency	\$18,723,400	\$28,713,300	\$8,368,800	\$598,937,000	\$0	\$0	\$654,742,500	\$62,109,870	\$716,852,370
Muskegon	\$114,958,300	\$879,075,900	\$262,651,700	\$3,997,772,009	\$0	\$0	\$5,254,457,909	\$414,331,900	\$5,668,789,809
Newaygo	\$205,852,900	\$132,800,400	\$47,157,100	\$1,564,566,089	\$0	\$0	\$1,950,376,489	\$97,200,808	\$2,047,577,297
Oakland	\$121,867,970	\$13,080,081,780	\$4,452,203,540	\$52,840,211,469	\$0	\$9,086,850	\$70,503,451,609	\$3,987,629,953	\$74,491,081,562
Oceana	\$191,927,957	\$97,130,748	\$28,896,864	\$1,446,512,595	\$0	\$0	\$1,764,468,164	\$69,106,009	\$1,833,574,173
Ogemaw	\$80,535,223	\$107,671,644	\$10,001,834	\$926,800,814	\$0	\$0	\$1,125,009,515	\$54,256,777	\$1,179,266,292
Ontonagon	\$11,854,120	\$17,208,790	\$25,330,750	\$254,523,660	\$32,733,630	\$0	\$341,650,950	\$32,901,283	\$374,552,233
Osceola	\$142,380,150	\$44,451,000	\$28,495,750	\$663,881,850	\$0	\$0	\$879,208,750	\$94,549,180	\$973,757,930
Oscoda	\$16,097,360	\$33,385,579	\$6,058,047	\$486,633,494	\$0	\$0	\$542,174,480	\$27,182,463	\$569,356,943
Otsego	\$67,296,453	\$241,547,300	\$46,832,700	\$1,102,047,997	\$0	\$0	\$1,457,724,450	\$192,783,600	\$1,650,508,050
Ottawa	\$624,347,337	\$1,416,581,324	\$892,737,937	\$8,454,588,788	\$1,804,600	\$2,562,300	\$11,392,622,286	\$605,104,809	\$11,997,727,095
Presque Isle	\$89,907,100	\$32,270,100	\$23,289,500	\$785,911,050	\$3,510,000	\$14,600	\$934,902,350	\$39,849,700	\$974,752,050
Poscommon	\$6,188,600	\$155,004,553	\$2,883,100	\$1,725,220,956	\$0	\$0	\$1,889,297,209	\$40,612,411	\$1,929,909,620
Saginaw	\$399,062,355	\$1,064,855,951	\$157,407,529	\$3,902,927,455	\$19,400	\$12,257,100	\$5,536,529,790	\$475,636,700	\$6,012,166,490

**2008 State Equalized Valuations by County and Classification**

**Appendix 3**

<b>County</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber-Cutover</b>	<b>Developmental</b>	<b>Total Real Property</b>	<b>Total Personal</b>	<b>Total Real &amp; Personal</b>
Saint Clair	\$586,365,872	\$711,747,135	\$1,381,000,655	\$5,231,341,989	\$0	\$4,129,552	\$7,914,585,203	\$577,689,370	\$8,492,274,573
Saint Joseph	\$380,130,370	\$208,682,421	\$151,050,630	\$1,521,327,542	\$0	\$536,700	\$2,261,727,663	\$220,740,744	\$2,482,468,407
Sanilac	\$770,640,794	\$143,267,218	\$20,670,217	\$1,187,287,448	\$1,106,300	\$2,089,900	\$2,125,061,877	\$73,739,929	\$2,198,801,806
Schoolcraft	\$6,227,662	\$31,881,042	\$11,550,721	\$396,029,562	\$7,277,810	\$0	\$452,966,797	\$60,869,434	\$513,836,231
Shiawassee	\$383,176,000	\$229,676,340	\$34,088,050	\$1,703,782,419	\$0	\$0	\$2,350,722,809	\$94,607,250	\$2,445,330,059
Tuscola	\$538,793,530	\$120,938,850	\$24,512,453	\$1,198,943,488	\$0	\$179,400	\$1,883,367,721	\$103,462,209	\$1,986,829,930
Van Buren	\$339,902,408	\$286,854,500	\$353,296,200	\$2,629,923,449	\$0	\$0	\$3,609,976,557	\$278,290,400	\$3,888,266,957
Washtenaw	\$485,793,223	\$3,681,923,121	\$882,303,740	\$12,377,702,661	\$0	\$109,980,300	\$17,537,703,045	\$1,227,323,818	\$18,765,026,863
Wayne	\$52,334,710	\$10,701,986,613	\$4,879,358,761	\$42,399,043,326	\$0	\$104,717,700	\$58,137,441,110	\$5,583,216,547	\$63,720,657,657
Wexford	\$52,521,853	\$173,480,980	\$47,433,021	\$957,465,850	\$0	\$0	\$1,230,901,704	\$76,545,761	\$1,307,447,465
<b>Grand Total</b>	<b>\$18,369,467,555</b>	<b>\$63,509,675,879</b>	<b>\$25,230,786,539</b>	<b>\$311,300,442,322</b>	<b>\$355,783,722</b>	<b>\$659,737,288</b>	<b>\$419,425,893,305</b>	<b>\$28,713,647,396</b>	<b>\$448,139,540,701</b>



## APPENDIX 4

### State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

<b>2008</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$18,369,467,555	\$8,937,131,620
Commercial	\$63,509,675,879	\$50,977,967,234
Industrial	\$25,230,786,539	\$22,019,304,087
Residential	\$311,300,442,322	\$252,177,036,720
Timber - Cutover	\$355,783,722	\$137,108,280
Developmental	\$659,737,288	\$299,812,166
<b>Total Real Property</b>	<b>\$419,425,893,305</b>	<b>\$334,548,360,107</b>
<b>Total Personal Property</b>	<b>\$28,713,647,396</b>	<b>\$28,647,312,034</b>
<b>Total Real &amp; Personal Property</b>	<b>\$448,139,540,701</b>	<b>\$363,195,672,141</b>

<b>2007</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$17,653,875,255	\$8,709,496,551
Commercial	\$61,995,642,365	\$49,075,109,720
Industrial	\$25,813,944,008	\$22,193,254,919
Residential	\$317,605,998,910	\$248,796,215,888
Timber - Cutover	\$366,013,213	\$136,835,369
Developmental	\$648,117,644	\$296,043,443
<b>Total Real Property</b>	<b>\$424,083,591,395</b>	<b>\$329,206,955,890</b>
<b>Total Personal Property</b>	<b>\$29,025,118,279</b>	<b>\$28,959,025,226</b>
<b>Total Real &amp; Personal Property</b>	<b>\$453,108,709,674</b>	<b>\$358,165,981,116</b>

<b>2006</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$16,624,024,168	\$8,318,089,411
Commercial	\$59,155,491,285	\$46,241,418,568
Industrial	\$25,387,479,560	\$21,548,522,986
Residential	\$305,585,093,273	\$235,415,312,805
Timber - Cutover	\$389,308,402	\$148,564,733
Developmental	\$642,946,385	\$277,798,454
<b>Total Real Property</b>	<b>\$407,784,343,073</b>	<b>\$311,949,706,957</b>
<b>Total Personal Property</b>	<b>\$28,636,911,872</b>	<b>\$28,596,054,092</b>
<b>Total Real &amp; Personal Property</b>	<b>\$436,421,254,945</b>	<b>\$340,545,761,049</b>

<b>2005</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$17,079,396,204	\$8,383,477,970
Commercial	\$56,219,956,715	\$43,823,673,918
Industrial	\$24,824,342,675	\$20,944,247,274
Residential	\$287,801,333,413	\$219,514,861,235
Timber - Cutover	\$395,413,865	\$152,472,319
Developmental	\$584,678,018	\$260,068,544
<b>Total Real Property</b>	<b>\$386,905,118,890</b>	<b>\$293,078,801,260</b>
<b>Total Personal Property</b>	<b>\$28,891,772,515</b>	<b>\$28,780,249,167</b>
<b>Total Real &amp; Personal Property</b>	<b>\$415,796,891,405</b>	<b>\$321,859,050,427</b>

<b>2004</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$15,898,969,406	\$8,187,227,815
Commercial	\$53,021,398,105	\$41,568,134,188
Industrial	\$23,776,959,348	\$20,403,101,673
Residential	\$270,087,361,385	\$205,347,396,782
Timber - Cutover	\$365,187,319	\$149,911,940
Developmental	\$549,118,516	\$268,191,452
<b>Total Real Property</b>	<b>\$363,698,994,079</b>	<b>\$275,923,963,850</b>
<b>Total Personal Property</b>	<b>\$28,923,135,084</b>	<b>\$28,773,492,460</b>
<b>Total Real &amp; Personal Property</b>	<b>\$392,622,129,163</b>	<b>\$304,697,456,310</b>

## APPENDIX 5

### 5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2008					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$480,469,745	\$24,912,356	51.85	\$145,549,754	\$440,169
Telephone Companies	\$2,014,051,960	\$104,428,593		\$22,100,963	\$82,327,630
Car Loaning Companies	\$86,541,004	\$4,487,149		\$14,032,473	\$1,470,978
<b>Totals</b>	<b>\$2,581,062,709</b>	<b>\$133,828,099</b>		<b>\$181,683,190</b>	<b>\$84,238,777</b>

2007					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$457,223,579	\$23,725,331	51.89	\$177,426,364	\$351,981
Telephone Companies	\$2,114,020,025	\$109,696,499		\$21,519,613	\$88,176,885
Car Loaning Companies	\$85,322,425	\$4,427,379		\$10,983,294	\$1,727,160
<b>Totals</b>	<b>\$2,656,566,029</b>	<b>\$137,849,209</b>		<b>\$209,929,272</b>	<b>\$90,256,026</b>

2006					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$456,617,700	\$23,611,701		\$124,277,912	\$78,287
Telephone Companies	\$2,048,354,867	\$105,920,430		\$21,910,486	\$84,011,476
Car Loaning Companies	\$77,075,200	\$3,985,559		\$9,440,095	\$931,584
<b>Totals</b>	<b>\$2,582,047,767</b>	<b>\$133,517,690</b>		<b>\$155,628,493</b>	<b>\$85,021,347</b>

2005					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$425,705,300	\$22,000,450	51.68	\$21,991,137	\$9,313
Telephone Companies	\$2,175,876,600	\$112,449,303		\$13,391,145	\$99,058,158
Car Loaning Companies	\$78,022,500	\$4,032,203		\$2,885,007	\$1,147,196
<b>Totals</b>	<b>\$2,679,604,400</b>	<b>\$138,481,955</b>		<b>\$38,267,288</b>	<b>\$100,214,667</b>

2004					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$375,734,700	\$19,132,411	50.92	\$19,132,411	0
Telephone Companies	\$2,156,918,287	\$112,246,028		\$12,297,496	\$99,948,532
Car Loaning Companies	\$77,641,900	\$4,040,484		\$1,717,617	\$2,322,867
<b>Totals</b>	<b>\$2,610,294,887</b>	<b>\$135,418,923</b>		<b>\$33,147,524</b>	<b>\$102,271,399</b>

\* Available credits for railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i) . 2006 reflects total credits available and matches assessment roll as adopted by the State Tax Commission.

## APPENDIX 6

### 2008 STATE TAX COMMISSION BULLETINS

Number	Title
2008-01	**Certified Prevailing Institutional Lending Rates of Interest January thru December 2007
2008-02	**Millage Requests & Millage Rollbacks
2008-03	**Certified Prevailing Institutional Lending Rates of Interest January thru March 2008
2008-04	**County Multipliers for 2008
2008-05	**Certified Prevailing Institutional Lending Rates of Interest January thru June 2008 Single Year Sales Studies Guidelines
2008-06	**Inflation Rate Multiplier Used in the 2009 Capped Value Formula
2008-07	**2009 Equalization Calendar and Equalization of Assessments
2008-08	**2009 Tax Calendar
2008-09	**Procedural Changes for the 2009 Assessment Year
2008-10	**Random Week for Qualified Businesses for 2009
2008-11	**2009 Appeal Procedures
2008-12	**2009 Board of Review
2008-13	**Tax Tribunal Interest Rate For 2009
2008-14	**Certified Prevailing Institutional Lending Rates of Interest January thru September 2008

\*\*Indicates bulletins that are issued annually to provide updated information for the current year.

Note: This table and each bulletin can be accessed on the State Tax Commission Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury), select Local Government, then State Tax Commission.